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THE REPORT

by Order
OF THE

Lords Committees

Appointed to take into Consideration the
Report of the Commissioners

Appointed by
Act of Parliament, Anno i. Annæ Reginæ,
For Taking, Examining, and Stating the

Publick Accompts

of the KINGDOM;

So far as Relates to the

ACCOMPTS

Of the Right Honourable

EDWARD Earl of Orford,

Late TREASURER of the Navy.

LONGDON,

Printed by *Charles Bill*, and the Executrix of *Thomas Newcomb*, deceas'd; Printers the Queens most Excellent Majesty. 1704.

ЭНТ
ТЯФЕЯ
ЭНТ О
Lord Committeees

Appointed to take into Consideration to

Die Veneris, 24 Martii, 1703.

IT is Ordered by the Lords Spiritual and Temporal in Parliament Assembled, That the Report made this Day from the Lords Committees, Appointed to take into Consideration the Observations of the Commissioners, Appointed by a late Act of Parliament for Taking, Examining and Stating the Publick Accompts of the Kingdom, and the Answers put in thereunto, with the Commissioners of Accompts Reply, and any other Matters relating thereto, shall be forthwith Printed and Published.

Math. Johnson,
Cleric' Parliamentor'



THE REPORT OF THE Lords Committees

Appointed to take into Consideration the Report of the Commissioners appointed by, Act of Parliament, *Anno I. Anna Regis,* For Taking, Examining, and Stating the Publick Accompts of the Kingdom.

Die Veneris, 24 Martii, 1703.

TH E Lords Committees appointed to take into Consideration the Report of the Commissioners appointed by one Act of Parliament, passed in *Anna Regis,* Intituled, *An Act for Taking, Examining, and Stating the Publick Accompts of the Kingdom,* in Obedience to the Order of the House, have taken the same into Consideration. They could not enter upon the Examination of the first Article of the Observations of the said Commissioners, which relates to the Accompts of the Army according to their Intention; The late Pay-master of the Army having not given in his Answers to the said Observations, till some Days after the Sitting of the Committee.

Their Lordships therefore proceeded to take under their Consideration the next Head in the said Observations, which relates to the Accompts of the Navy, which they have carefully and fully Examined; and do humbly take Leave to lay the following Observations thereupon before the House.

As to the first part of the said Commissioners Observations, N° III. pag. 22. relating to the Weekly Certificates, Their Lordships examined Sir *Richard Haddock* Kt. Comptroller of the Navy, and *Dennis Lyddell* Esq; Comptroller of the Treasurers Accompts of the Navy, upon Oath, Copies of whose Examinations are hereunto annexed, marked Letter A, pag. 6 and 7. and do thereby find, that the said Certificates were transmitted by the Earl of *Orford*, late Treasurer of the Navy, in such a Form, as did enable the Commissioners of the Navy, with the Books in their Office, at all times to know the Balance in the said Treasurers hands, and the several Species in which it remained; and that the Certificates required by the Instructions to the Treasurer of the Navy were not intended to cheque and comptrol the Leidgers, nor ever used to that purpose by the Commissioners of the Navy.

As to the several Omissions and Mistakes mentioned in the Fourth Observation of the Commissioners, pag. 22. to be in the said Certificates, the said Commissioners having only in general Terms said there were such, without giving particular Instances, the Earl of *Orford* could not make any particular Answer to them, and therefore their Lordships have not been able to make any Judgment therein.

Their Lordships are therefore of Opinion, the Form in which the said Certificates were sent by the late Treasurer of the Navy, did enable the Commissioners of the Navy, with the Books kept at their Office, to cheque and know the Balances remaining in the said Treasurers hands; and their Lordships do not find any complaint was made by the Navy-Board against the Form of the said Certificates, or that the Publick has in any sort suffered thereby.

Their Lordships taking into Consideration the Observation of the said Commissioners, touching the late Treasurers not having duly exhibited his Leidgers to the Commissioners of the Navy, and the said Treasurers Anwers thereto ; and having examined *Dennis Lyddet*, Esq; Comptroller of the Treasurers Accompts of the Navy, upon Oath, as appears marked Letter B. pag. 7. do find, that the said Treasurers of the Navy's Leidgers were very Voluminous, and that it has been a great Work done by the said Treasurer and the Navy-Board, in passing those Leidgers, which have been all signed and passed by the Commissioners of the Navy, in the usual and constant Form practiced at the Navy-Board ; and their Lordships do also find the keeping open Ships-Books for Recalls several Years after they were paid, render'd it impracticable for the said Treasurer to make up his Accompts annually, and considering the Method in which the Leidgers must pass, the greatness of the Work, and the Multiplicity of the Business ; Their Lordships are of Opinion, the late Treasurer has not been wanting in the Performance of his Duty therein, and cannot but observe the Earl of Orford has made, and passed all his Leidgers, when no other preceding Treasurer of the Navy, from the Year 1673, hath yet settled and passed his Accompts.

Their Lordships also took into Consideration the Observation touching Imprests Standing out, and Uncleared, but cannot find that it is the Treasurer of the Navy's Duty to compel or apply to any Person, to oblige the Parties concerned to Accompt for the Money imprest to them, and upon examining *Robert Maddocks Senior*, Esq; formerly, and now Paymaster of the Navy, upon Oath, and also Mr. *Auditor Bridges* and others, who attended according to Order, as appears under Letter C. pag. 7. do find it was the Ancient practice for the Treasurer of the Navy to bring to Accompt in his Leidger, the Imprests paid by him within the time of each Leidger. And their Lordships are of Opinion, it would be more safe for the Publick, according to the Ancient practice, to have the Imprests paid by the Treasurer of the Navy, allowed on his Leidgers in the Year wherein they were paid, by which Method the Lord High Treasurer, or Commissioners of the Treasury for the time being, might examine into the Reasons for granting such Imprests, and Directions might be given to the proper Officers duly to call upon the Parties to Accompt for the Imprests granted to them.

Their Lordships finding by the Observations, That Mr. *Anthony Sturt* had not passed his Leidger, during his being Cashire of the Victualling under the Earl of Orford late Treasurer of the Navy ; to wit, from the 4th of April 1689, to the 24th of November following, in the time when Sir *Richard Haddock* Knight, Sir *John Parsons* Knight, and Alderman *Sturt*, were Commissioners of the Victualling : And tho' the said Mr. *Sturt* had not made any Answer to this Observation, nor any Person appeared for him, their Lordships being willing to be informed themselves, why the said Leidger was not passed in so many Years since the said Sir *Richard Haddock* was Examined upon Oath, as appears by the Examination marked Letter D. pag. 8. And their Lordships do thereby find, that the Navy-Board thought not themselves Impowered till lately to pass that Accompt, because they had not a Privy Seal, or Order for it.

Their Lordships were desirous to have Proceeded, to take into Examination, that Part of the Observations of the said Commissioners, relating to Mr. *Phili. Papillon*, Cashire of the Victualling under the late Treasurer of the Navy, but found they could not Proceed therein, because the said Mr. *Papillon* (being a Member of the House of Commons) had not come to their Lordships, notwithstanding the Message sent from this House to the Commons, that he might be permitted to come to them. And here they must likewise Observe, that none of the said Commissioners have come to them, tho' desired by a Message from this House to the House of Commons.

Their Lordships then Proceeded to take into Consideration, the Observation of the said Commissioners, relating to the Provisions supplied to the Fleet in the Mediterranean in the Years 1694 and 1695, by Admiral *Russel*, now Earl of Orford ; and do find that the Stay-ing of the Fleet in the Mediterranean was Unforeseen : And that the Earl of Orford did in the most pressing Manner, Solicite the Lords Commissioners of the Admiralty, to send a Commissioner of the Victualling, to take Care of the Victualling the Fleet as soon as he received Orders for Wintering in those Parts ; and do also find, that the said Provisions came out Cheaper to the Publick, than any that had been Provided or Supplied at Home or A-broad ; and it Appeared that there were sufficient Vouchers from the Purifiers of the Several Ships, for the Quantity and Species of the Provisions Charged upon them : So that there was nothing to hinder the regular Passing of this Accompt in the Common Form, but the want of Acquittances from the Persons of whom those Provisions were bought ; all which being Foreigners of Divers Nations, would have made no Difficulty of giving Acquittances, if it had been required, or even to have owned the Receipt of much greater Prices than were really Paid.

And therefore their Lordships, upon the whole Matter, are of Opinion, the Privy Seal was obtained merely to supply a Formality in Accompting, and cannot be suspected to have been granted to Authorize or Cover an unfair, or untrue Accompt, but was only to Justify the Auditors in passing the Accompt without such Acquittances, which in ordinary Cases are required.

Their Lordships also took into Consideration, the Charge of Interest on Talleys, and Orders upon the late Treasurer of the Navy mentioned in the Ninth Observation of the said Commissioners, Pag. 26. and the Anwer of the said Treasurer to the said Observation, with his Reply to the said Charge of Interest thereunto annexed : And the Committee being very Desirous to be fully Informed in that Matter, Examined some of the Commissioners of the Navy, Dealers with the Navy, and others upon Oath, as appears under Letter F. Pag. 11 and 12. (viz.) Sir *Richard Haddock* Knight, Comptroller of the Navy ; and *Dennis Lyddell*, Esq; Comptroller of the Treasurers Accompts of the Navy, Sir *William Gore* Knight, and Alderman, Sir *Stephen Evance* Knight, Mr. *Peter Joy*, Mr. *Ambrose Crowley*, Mr. *John Bellamy* and several other Persons, and it appeared to the Committee, as follows :

Vide Copies
of several Pa-
pers under
Letter E.
(in the Ex-
amination)
from pag. 8.
to pag. 10.

- First, That the Navy-Board in their Assignments on Bills, always directed out of what Talleys and Orders the said Bills should be Paid.*
- Secondly, That the Arrear of Interest due on Talleys and Orders at the time of such Assignments, ought to be allowed and paid by the Treasurer of the Navy, to the Persons Intituled to receive the Talleys and Orders, excepting where the said Navy-Boards Assignments on Bills directed otherwise.*
- Thirdly, That it is now the Custom and Practice in the Navy, to allow and pay the Arrear of Interest due on Talleys and Orders, directed and assigned to be paid away by the said Navy-Board, as before.*
- Fourthly, That the Dealers with the Navy, &c. did receive from the late Treasurer of the Navy, or his Instruments, the Talleys and Orders, without allowing or making any Discount or Abatement for the Arrear of Interest due from the Dates of the Talleys and Orders to the time they received them, excepting where the said Navy-Boards Assignments on the Bills directed otherwise.*
- Fifthly, That the said Dealers with the Navy, &c. received the Orders of the Talleys with the Treasurer, or his Instruments Name to a Blank on the back of them, until the late Act of Parliament for Registering Talleys and Orders.*

And therefore their Lordships are of Opinion, That since the Interest on the Talleys and Orders did belong (except when the said Navy-Board gave Directions to the contrary) to such Persons as had a right to Receive them from the late Treasurer of the Navy; and that the said Interest was received by them or their Assignees; It cannot be Reasonable to make the late Treasurer of the Navy, or his Instruments, liable to Account for the Interest on any Talleys and Orders paid away pursuant to the Directions and Assignments of the said Navy-Board, tho' they were Issued and Paid away with the said Treasurer, or his Instruments Name to a Blank on the Back of the Orders of Talleys.

Their Lordships are further of Opinion, That in Justice, some Method ought to be found out for the Auditors passing the said Treasurers ultimate Account, especially since the Difficulties in Stating the Interest Accounts (as are observed by the said Commissioners) makes it Evident, he cannot otherwise pass that Account in many Years.

And here their Lordships must observe, That the said Commissioners in their Replies to the late Treasurer of the Navys Answers touching Interest on Talleys and Orders, do say, They believe Instances may be produced where Dealers with the Navy, or their Assignees, have taken on the Receipt of Talleys and Orders, the Interest due thereon, in part of their Payment. To which the Earl of Oxford answers, He knows of no one Instance, nor believes any can be given of its being done without the Navy-Boards Direction: And as the said Commissioners have not set forth any particular Instance, the Committee cannot but observe that such a Method is very hard where General Reflections are made, and not one Particular Proof assigned.

Their Lordships took then into Consideration the State of the Accoupts of the Earl of Oxford, late Treasurer of the Navy, made by the said Commissioners, as in their Paper Number 41: And finding therein mention is made of Poundage taken by the Pay-masters of the Navy for Slop-Clothes, Tobacco, Ministers Groats, Surgeons Two Pences, and Chest at Chatham; which the said Commissioners conceive the late Treasurer of the Navy ought to be Charged therewith; The Committee proceeded to inquire into that Matter; and in order thereto, Summoned several Persons, who were Examined upon Oath, as appears under Letter G, from Pag. 12, to Pag. 13. (*Viz.*) Sir Richard Haddock Kt. Comptroller of the Navy, Dennis Lyddell Esq; Comptroller of the Treasurers Accoupts of the Navy, Robert Maddocks, Senior, Esq; formerly and now Pay-master of the Navy, and William Beckford Esq; Slop-Seller, Mr. Edward Lawford, Mr. John Grandy, Mr. Christopher Gidjally, Mr. Nathaniel Dogget, and several others, formerly or now serving in the Navy: And it appeared to their Lordships, That from the Restoration to the 27th of March 1699, it hath been the Practice both before and after the Settlement of Salary to the Treasurers of the Navy, to pay Poundage to the Pay-masters of the Navy for the Defalcations of Slop-Clothes, Tobacco, Ministers Groats, Surgeons Two Pences, and Chest at Chatham.

And Mr. George Dodington, late Paymaster of the Navy, produced to their Lordships several Accoupts stated with, and signed by the Governors of the Chest at Chatham: Whereby it appeared they had made him an Allowance of Poundage for the Moneys by him Collected for the said Chest: He likewise produced a Letter under the Hands of the Governors of the said Chest, wherein they acquaint him, They cannot Increase the Accustomary Allowance of Poundage made to his Predecessors: Copies of all which are also contained under the aforesaid Letter G, Pag. 14, to 17.

It appeared to their Lordships, That from the time of the Restoration to November 1668, the Government allowed the Treasurers of the Navy 3 d. per Pound for all Moneys issued and paid by them for the Service of the Navy: Which Poundage being found, upon the Increase of the Charge of the Navy, to amount to a very great Sum, was the Reason why the Government took this Poundage away: And to prevent the Treasurers of the Navy from getting again the said Allowance of Poundage, these Words were inserted in the Instructions, to wit. *The Treasurers of the Navy shall for the future be Paid by Salary, and not by Poundage;* but had no regard to the Poundage taken by the Pay-masters for Slop-Clothes, &c.

And it appeared to their Lordships, That from the time of the Restoration, to the 27th of March 1699, the Pay-masters always took Poundage for Slop-Clothes, &c. but the Treasurers of the Navy took no Poundage for the said Defalcations.

It appeared further to their Lordships, That the Pay-masters had no more Salary for themselves and Clerks, than 350 l. per Annum, till the 25th of May 1699, when the late King in Council, did, upon Consideration of His Taking off the Paymasters Poundage for Defalcations, allow the now Pay-master for himself 300 l. per Annum, besides 360 l. per Annum for Salary to Six Clerks.

By all which it appears to their Lordships, That it has been a well known, and uninterrupted Practice, for the Pay-masters of the Navy to take Poundage for Slop-Clothes, &c. ever since the Restoration, till the 27th of March 1699. and without that Poundage the Salary of 350*l.* per Annum, formerly allowed them, could not be a sufficient recompence to the Pay-masters, and enable them to pay Salaries to the Clerks employed under them.

Wherefore their Lordships are humbly of Opinion, That it is not reasonable that the late Treasurer of the Navy, or his Paymaster, should Accomp for the said Poundage: But their Lordships are of Opinion the late Paymaster is justly intituled to the Customary Poundage for all Slop-Clothes, &c. by him Abated and Collected during his being Pay-master under the late Treasurer of the Navy, having had no Additional Salary for himself or Clerks, in lieu thereof.

And here their Lordships beg leave to acquaint the House, That upon the Examinations of several Persons upon Oath, touching the practice of Poundage being paid to the Pay-masters, Their Lordships find, that *William Beckford*, Esq; Mr. *Lawford*, Mr. *Chaplin*, and Mr. *Godsalve*, had been formerly examined upon Oath, as to that point by the said Commissioners, but they do not take Notice thereof in their Observations, but for what reason does not appear.

Their Lordships further proceeded to consider the Items in the State of the Treasurer of the Navies Accompts made by the said Commissioners, and in particular, that of 22294*l.* 14*s.* 9*d.* set forth in the Discharge of the said State in a gross Sum, but in the Earl of Orford's Answer, the same is divided and explained in particular Articles, to which their Lordships examined Mr. *John Coupland*, who affirmed the said Particulars of the said gross Sum were amply specified in the said Earl of Orford's Accompts, exhibited to the said Commissioners as the same are set forth in the Answer of the said Earl of Orford, and their Lordships find them to be of that nature, that they do not see any reason why they should not be allowed the said Earl of Orford on his ultimate Leidger.

And their Lordships also further proceeded to Examine the Balance of the said State made by the said Commissioners, and the Earl of Orford's Answers, with their Replies thereto: Upon which it appeared to their Lordships, That Taking the Balance as the said Commissioners have made it, viz. 8903*l.* 03*s.* 2*d.* Or as the said Earl sets it forth, viz. 5058*l.* 03*s.* 0*d.* That after all the Reflections which have been made upon the said Earl, (he is like to be the first Treasurer of the Navy since the Year 1673. that has regularly passed his Accounts, and) the Balance to be Accomp for, does amount to no more than the Sum of 5058*l.* 03*s.* 0*d.* And it does not appear to their Lordships, that the said Earl can be justly charged with Neglecting or Abusing the Trust reposed in him as Treasurer of the Navy.

Their Lordships beg Leave to acquaint the House, That after they had gone through the Examination of the Observations on the Earl of Orford's Accompts, and his Lordships Answer thereunto, the said Earl acquainted their Lordships, That when he attended the said Commissioners, he desired them if they were not satisfied with his Accompts, or any thing therein was dubious, they would give him notice thereof, and his Lordship would attend them in order to clear the same as far as lay in his Power: To which they agreed, and assured him if any thing of that nature happened, his Lordship should be acquainted therewith; which was likewise affirmed upon Oath by Mr. *John Coupland*, as appears under Letter H, Pag. 18. but from that time to the Delivering in their Observations to the Parliament, the said Earl declares he never heard any thing from them.

Examinations taken by the Right Honourable the Lords Committee, appointed to Examine into the Observations, Answers and Replies given into the most Honourable House of Lords, concerning the Publick Accompts of the Kingdom.

A.

Die Veneris, 25 Feb.

1703. *Examinations of the Commissioners of the Navy, Touching the Treasurer of the Navies Certificates.*

SIR Richard Haddock, Kt. Comptroller of the Navy, and Dennis Lyddell, Esq; Comptroller of the Treasurers Accompts of the Navy, Sworn at the Bar.

Mr. Lyddell, Being ask'd, Whether they used to Checque and Comptrol, the Treasurers Ledgers by the Weekly Certificates

He said, We do not make use of them for that purpose.

Being ask'd, Whether the Weekly Certificates were made up by the late Treasurer of the Navy, in such Form as you could know what was in his Hands?

He said, The Treasurer's Weekly Certificates always shew'd a Balance of what remain'd in his hands, on the Cashiers side, at that time.

Die

Die Sabbati,
11 March, 1703.

(73)

Sir Richard Haddock, Being ask'd, Whether the Certificates of the late Treasurer of the Navy always set forth a general Balance, and whether by those Certificates, with the Books of their Office, they could know the several Species in which that Balance remained ?
He said, He could not so properly Answer as Mr. Lyddell, who keeps a Cheque of the Accompts.

Mr. Lyddell, Being ask'd the same Question,

Said, Yes, with the Books in our Office.

Sir Richard Haddock, Being ask'd, Whether he knew the Publick had suffer'd by the Form, in which those Certificates were sent, and whether the Publick was more liable to be injured by that Form, than by what is now practiced ?

He said, He believes not.

Mr. Lyddell, Being ask'd the same Question,

He said, That he doth not know it hath suffer'd by that Form.

Sir Richard Haddock, Being ask'd, Whether he did believe the Certificates required by the Treasurers Instructions, were intended to Cheque and Comptrol the Treasurers Leidgers ?

He said, It Comptrols the Accompts, but doth not Cheque the Leidgers.

Mr. Lyddell, Being ask'd the same Question,

He said, He believes not to Cheque the Leidgers, but they are necessary to the Accompts in General.

B.

Die Veneris,
25 Feb. 1703.

Examinations of the Commissioners of the Navy, Touching the Treasurers of the Navies Leidgers.

Dennis Lyddell, Esq; Comptroller of the Treasurers Accompts of the Navy,

Being ask'd, Whether the late Treasurer of the Navys Leidgers are very Voluminous ?

He said, They are so.

Being ask'd, Whether they are more Voluminous than others have been ?

He said, Most of them are so.

Being ask'd, Whether it has not been a great Work done to pass these Leidgers, both by the Treasurer and the Navy-Board ?

He said, Yes, it has.

C.

Die Sabbati,
11 March, 1703.

Examination of the present Pay-master to the now Treasurer of the Navy, touching Imprests.

Robert Maddocks, Esq; Pay-master (formerly to Sir Edward Seymour, and now) under the present Treasurer of the Navy, Sworn at the Bar.

Being ask'd, Whether it was the Practice of the Navy during his time, when the Treasurer paid'd any Leidger for the Commissioners of the Navy, to allow therein the Imprest Bills paid by him within the time of that Leidger, excepting such as were clear'd before the Leidger was paid'd by the Navy-Board ?

He said, The Imprest-Bills paid in any one Year, were always allow'd in that Years Accompt.

Mr. Auditor Bridges, Mr. Moody, Deputy to Mr. Auditor Harley, attending the Lords Committee, by Order, as likewise did Mr. George Dodington.

The Lords Committee ask'd them, Mr. Lyddell (Comptroller of the Treasurers of the Navys Accompts) being present, Whether it was the Practice heretofore, to bring to Accompt in the Treasurer of the Navys Leidger, the Imprests paid by him within the time of each Leidger.

Mr. Bridges answer'd, It was anciently the Practice so to do, but knew not the Reason why it was discontinued.

Mr. Dodington answer'd, It was the Practice to bring Imprests Annually to Accompt till the Year 1686. when Sir Anthony Dean and others, were made Commissioners of the Navy, and then it was discontinued.

Mr. Lyddell agreed, It was the Practice so to do till the Year 1686.

D. Examina-

D.
Die Sabbath 11 May constell. levator. & c. 1703. *Examination of Sir Richard Haddock, Knight, Comptroller of the Navy, and formerly One of the Commissioners of the Victualling, Touching Mr. Anthony Sturts Leidger.*

Sir Richard Haddock, aforesaid, being formerly Sworn,

Was ask'd, What are the Reasons why Mr. Sturt hath not yet pass'd his Leidger during the time of his being Castier of the Victualling to the Earl of Orford?

He said, The Navy-Board thought not themselves empower'd till lately to pass our Accompt, because we had not a Privy-Seal, or Order for it.

Die Veneris 25 Feb. 1703. The Earl of Orford produced to the Lords Committee, his Entry-Book of Letters, with other Papers relating to the Victualling of the Fleet in the Mediterranean.

It appear'd by the Copy of a Letter dated off of Malaga, the 5th September 1694, to the then Lords of the Admiralty, that he receiv'd His Majesties Orders dated the 17th of August 1694, for the Fleets continuing in those Seas, and Wintering at Cadiz. And in the said Letter, among other Matters, are these words, Viz.

The care of providing Provisions and Necessaries in these Parts, and Distributing the same to the Fleet, gives me a great deal of Trouble; and therefore if any One of the Commissioners of the Victualling is more fit than another to perform that Service, I should be glad if you would send him to the Fleet; the Conductive part thereof being more than enough to employ the utmost of any Man's Pains and Time.

And in a Copy of a Letter from Alicante, dated the 21st September 1694, to the said Lords of the Admiralty, are these words, Viz.

I desired you in my last, to send me One of the Commissioners of the Victualling to Cadiz, which you will give me leave to remind you of; and that such One of them may be sent, who is capable in all respects to Manage the Victualling of the Fleet, that I may be eas'd of the great Care and Pains that Affair has hitherto given me, which I fear has not a little contributed to my present Indisposition.

His Lordship produced an Original Certificate from the late Commissioners of the Victualling, a Copy whereof is as follows, Viz.

These are to Certifie, That of the Sum of Eighty five thousand, two hundred thirty three Pounds, two Shillings and eleven Pence Half-penny, Charg'd to the Right Honourable Edward Russel Esq; now Earl of Orford, on Accompt of Victualling His Majesties Fleet in the Mediterranean, under his Lordships Command, in the Years 1694 and 1695, there was Twenty thousand, five hundred thirty two Pounds, five Shillings and ten Pence paid to the said Fleet in Money, Viz.

<i>I. S. D.</i>
<i>To the respective Purrs of the said Fleet, for Necessary, and Extraordinary Necessary Money, the Sum of</i>
<i>3653 2 4</i>

To the severall Ships Companies for Short Allowance of Provisions, the Sum of

<i>16579 3 6</i>
<i>20532 3 10</i>

For which Sum of Twenty thousand five hundred thirty two Pounds, five Shillings and ten Pence, there were Vouchers sign'd by the proper Persons and delivered into this Office. Dated at the Victualling-Office, the 6th day of June 1703.

*Simon Mayne,
John Burrington,
H. Vincent.*

Examined per T. Randolph.

John Calby,

His

His Lordship produced a Copy of a Certificate from Mr. Thomas Colby (formerly Assistant to the Comptroller of the Victualling Accompts of the Navy) now one of the Commissioners of the Victualling, which was as followeth, *Viz.*

These are humbly to Certify, that in the Years 1672 and 1673, the Victualling of His then Majesties Navy was in Contract, under the Management of Sir Thomas Littleton, Sir Josab Child, Sir Dennis Gauden, Mr. Papillon and others, for which they were allowed for Victuals, they supply'd His then Majesty with to the Southward, off the Latitude of 27 Degrees, the rate of 8 d. $\frac{1}{4}$ per Man per Diem, and in broken Proportions after the said Rate, all Extra Freights were allowed by His Majesty more than the aforesaid Prices: I do further Certify, that the Purfers of His then Majesties Ships were allowed upon the Balance of their Accompts, in the time of the said Contractors Management, after the Rate of 7 d. per Man per Diem.

6th June 1701.

Tho. Colby.

His Lordship produced a Copy of the Report made to the Lords Commissioners of the Treasury, by Mr. Brook Bridges, One of the Auditors of the Imprests, which was as followeth, *Viz.*

May it please your Lordships,

In Obedience to your Commands, I have perused and consider'd the Papers deliver'd in by the Commissioners for Victualling His Majesties Navy, relating to Admiral Raissel's Accompt of Provisions, and a State thereof, which (by your Lordships Commands) I was required to make, according to a Calculation of 7 d. a Man per Diem.

To which the said Commissioners have been pleased to Object, *Viz.*

1st. Objection. That 7 d. a Man per Diem, was only allowed to Contractors.

Answer. I do not find so little as 7 d. a Man per Diem, allow'd at any time to Contractors for Sea-Victuals; Mr. Papillon and his Partners were allowed 8 d. a Day in the Chanel, and 8 d. $\frac{1}{4}$ in the Straights, West-Indies, &c.

2d Objection. I have computed Sized Fish at 8 d. $\frac{1}{4}$ each, whereas Purfers were allowed but 4 d. $\frac{1}{4}$ until the Year 1694, and then but 6 d.

Answer. In the Year 1672 (Mr. Papillon being then One of the Contractors) I find 8 d. $\frac{1}{4}$ allowed on Purfers Accompts for said Fish.

3d Objection. I have allowed for Bisket at 1 d. $\frac{1}{4}$ per Pound weight, whereas till the Year 1694, Purfers were allow'd but said per Pound weight, and afterwards of 1 d. $\frac{1}{4}$.

Answer. The same Accompt for 1672, Charges 1 d. $\frac{1}{4}$ per Pound weight to Purfers, but I must own they have herein justly charg'd me with a Mistake in the Computation of 395363 Pound weight of Rusk, which at 1 d. $\frac{1}{4}$ per Pound weight, makes (as they say) but 2265 l. 2 s. 0 d. $\frac{1}{4}$. In Excuse of it, I can only say, it was not done willfully; but being prest to hasten in the Accompt, mistook the Fraction, and computed it at 1 d. $\frac{1}{4}$.

4th Objection. Concerns the proportion and price of Raisins to be allow'd now having no Raisins in the Accompt; but seems to infer, If Beef and Pork, may be supply'd there by other Provisions at One third of the Cost, no more should be sent than was absolutely necessary? This Objection also Charges me with computing Beef at 9 d. $\frac{1}{4}$ and Pork at 6 d. $\frac{1}{4}$ per Piece, whereas Purfers till the Year 1694, were allowed but 7 d. for Beef, and 4 d. $\frac{1}{4}$ for Pork.

Answer. By the same Accompt for the Year 1672, I find 10 d. allowed for Beef, and 7 d. for Pork.

5th Objection. I compute Pease at 4 s. a Bushel, whereas Purfers were allow'd till 1694, but 2 s. 4 d. and afterwards but 3 s.

Answer. The same Accompt allows to Purfers, 4 s. 5 d. per Bushel.

6th Objection. The quantity of Oyl provided, was sufficient for above 20 Months, this now concerning me, I refer to the Admirals Answer.

7th Objection. I compute Butter at 40 s. per Tun, whereas Purfers have never been allowed more than 30 s. Waste and Charges included.

The same Accompt for 1672, allows 2 l. 7 s. 3 d. per Tun to Purfers.

8th Objection. The Auditors Computation, allows 18 d. $\frac{1}{4}$ more than ought for Necessary-Money.

Answer.

Answer. The Calculation I was required to make, was to satisfy Your Lordships, whether the Accompt as deliver'd in by the Admiral, or an Allowance at the rate of 7 d. a Man per Diem, would come out easiest to His Majesty, and I thought it of more moment to make a speedy return, than to be over nice in the Calculation, but I stand corrected, and will do them right in the Balance.

The Ninth Article is not objected to.

20th Objection. That 7 d. a Man a Day, includes all manner of Charges relating to the Victualling, as Cask, Iron-hoops, Basket-bags, Freight, &c.

Answer. Mr. Papillon, and Partners, though allow'd at 8 d. a Man per Diem, and at the same rate for broken Proportions, are allow'd also for extraordinary Freight, Charges to Agents, in distributing Provisions to the Fleet, Water-cask, Iron-hoops, &c.

The following Deductions amounting to upwards of 20000 £. being grounded upon mistakes, will scarce need a farther Answer; however, I will take Notice of them in their Order.

The 11th, 12th, and 13th Articles, concern the Proportions of Basket-bags, Cask, Iron-hoops, necessary for certain Quantities of Provisions, which I will not contend with them about, but must not allow that Contractors or Purrs supply'd them at 7 d. a Man per Diem.

The 14th Article, concerning Necessary-Money, included in the 7 d. a Day, I either do not understand, or the Inference is very unreasonable, if the 6 d. a Month allowed for Necessary-Money be cast into the 7 d. a Day, why then should 2022 £. 15 s. 6 d. be surcharg'd, if they would have it thought it is not comprehended in the 7 d. a Day, they did prudently not to speak plain in a thing which must have been contradicted.

The 15th Article makes a doubt whether 8 d. per month, allow'd for extraordinary Necessary-Money, was included in the 7 d. a Day; If none of these Gentlemen had ever been Contractors, I should not much wonder at the doubt.

The 16th Article surcharges the Admirals Accompt with Drawage-money, Adds-money, Portage, Cartage, Charges of Clerks, Contractors Profits, &c. all which they affirm, are included in the 7 d. a Day, and that for these, and some of the foregoing Articles, the said Accompt naturally, reasonably, and moderately ought to be surcharg'd with 21649 £. 15 s. 11 d.

I have acquainted already your Lordships, That there was never so little as 7 d. a Man per Diem allowed to Contractors, that Mr. Papillon and his Partners (and I do not know that any other Contractors have served the Crown cheaper) were allowed 8 d. a Day in the Channel, and 8 d. 3 in the Straights, that the same Allowance is made for broken Proportions supply'd by Purrs, and that the Contractors are notwithstanding allowed for extraordinary Freights, Charge of Agents, Water-cask, Iron-hoops, Basket-bags, &c. which will appear by Mr. Colby's Certificate, and the Accompt it self, which I have brought down with me; therefore I am humbly of Opinion, the Deductions are neither natural nor reasonable; but with your Lordships Permission, will put it upon this Issue, there are some Contractors for Victualling, who have not yet pass'd their Accompts, and I perswade my self they are very moderate and reasonable Men; if these Gentlemen can prevail with the said Contractors to be content with 7 d. a Man a Day, with or without these Deductions, I will readily subscribe to their Opinions.

As a farther Evidence, That these Gentlemen do not think, that 7 d. a Man a Day, did comprehend the whole Charge of Victualling, I take leave to remind your Lordships, that in the Year 1691, they were pleas'd to deliver to your Lordships, a Breviate of the Victualling for the Years 1690 and 1691, which was refer'd to Mr. Auditor Done, and my self to examine; the intention of it (if I mistake not) was to satisfy your Lordships, that these Gentlemen had been very good Managers, in that their Victualling came under 20 s. a Man per Month, and what ever it came at under, that was supposed to be saved, yet 20 s. a Man per Month, is above 8 d. a Day, and in that Computation, the Harbour-Victuals were comprehended also, which were never reckon'd at above 6 d. a Day.

I. S. D.

The Accompt as deliver'd in by the Adm' 7
and prob'ly aw. behivormal, admits the Balance due to His Ma- 4899 5 9

But computed at 7 d. a Man a Day, 3382 6 8 3
the Balance will be 1516 18 6 6

All which is most humbly Submitted.

This is a True Copy, B. Bridges.
Dis

Die Veneris, 25 Feb. 1703. Examinations of some of the Commissioners of, and Dealers with the Navy, &c. Touching Interest on Talleys issued by the late Treasurer of the Navy.

Sir Richard Haddock Kt. Comptroller of the Navy, and Dennis Lyddell Esq; Comptroller of the Treasurers Accompts of the Navy; Sir William Gore, Mr. Peter Joy, Mr. Thomas Death, Mr. Ambrose Crowley, Sir Stephen Evance, and Mr. John Bellamy, Dealers with the Navy, &c. Mr. Henry Johnson, first Clerk to the Comptroller of the Navy, and Mr. John Crawley, first Clerk to the Comptroller of the Treasurers Accompts of the Navy; Mr. William Hubbald, Mr. Henry Durly, and Mr. John Warfield, Instruments to the present Treasurer of the Navy, having been all Sworn at the Bar.

Sir Richard Haddock. Being ask'd, Whether when they Assign'd any Bills to be paid by Mr. Dennis Lyddell, the late Treasurer of the Navy out of any Talleys and Orders in his Hands, did their Assignments on the Bills direct out of what Talleys and Orders they should be paid?

They severally said, Yes, we did.

Being ask'd, Whether they understood that the Arrear of Interest due upon the Talleys and Orders at the time their Assignments were made on the Bills, was to attend the Talleys and Orders, and ought to be allow'd and paid by the Treasurer of the Navy to such Persons as were intituled to the Talleys and Orders, excepting where their Assignments on the Bills direct otherwise?

They severally said, They did understand that the Interest was to go along with the Talleys, except where otherwise order'd.

Being ask'd, Whether it is now the Custom and Practice (excepting where their Assignments on the Bills direct otherwise) to allow the Arrear of Interest due on Talleys and Orders at the time when they made their Assignments on Bills to such Persons who have a Right to the said Bills?

They severally said, That it is now Practiced as it was in the second Article.

Mr. Lyddell, Being ask'd, Whether when any Talleys and Orders were issued by the late Treasurer of the Navy, or his Instruments, to you for any Bill or Bills assign'd by the Navy-board? to be paid in Talleys and Orders; Did you receive such Talleys and Orders from the late Treasurer of the Navy, or his Instruments, without allowing or making any Discompt or Abatement for the Arrear of Interest due from the Dates of the Talleys and Orders, to the time you received them, excepting where the Assignments on the Bills direct otherwise?

He said, That what Talleys he receiv'd, he had the Interest attending the Talleys, and made no Discompt to the Treasurer of the Navy, nor his Instruments.

Then being ask'd, When Talleys were paid him by the late Treasurer of the Navy, or his Instruments, whether the Orders belonging to the Talleys were deliver'd to him generally with a Name to a Blank on the Back of them; and did not he or his Assignees receive at the Exchequer the Arrear of Interest due on such Talleys and Orders from the Dates of them, excepting when Assignments on Bills direct otherwise?

He said, He doth not remember, whether my Lord Orford, or his Officer, sign'd the Orders with a Blank on them, or whether they were fill'd up, but he receiv'd the Interest attending the Talleys.

Sir William Gore, Being ask'd, When any Talleys and Orders were Issued by the late Mr. Peter Joy, Mr. Thomas Death, Mr. Ambrose Crowley, Sir Stephen Evance, Mr. John Bellamy, to be paid in Talleys and Orders; Did you receive such Talleys and Orders from the late Treasurer of the Navy, or his Instruments, without allowing or making any Discompt or Abatement for the Arrear of Interest due from the Dates of the Talleys and Orders to the time you receiv'd them, excepting where the Assignments of the Bills direct otherwise?

They severally said, That it has been so in Practice, and they never receiv'd the Talleys otherwise.

Then being ask'd, When Talleys were paid them by the late Treasurer of the Navy, or his Instruments, whether the Orders belonging to the Talleys were deliver'd to them generally with a Name to a Blank on the Back of them; And whether they or their Assignees did not receive at the Exchequer the Arrear of Interest due on such Talleys and Orders from the Dates of them, excepting when Assignments on Bills direct otherwise?

They

They severally said, We generally had the Orders with Blank Assignments of the Treasurer, or his Instruments, and they generally pass'd from hand to hand without being fill'd up till the late Act of Parliament for Registering.

Being ask'd the two last mentioned Questions,

To the former of them they answer'd, That they always receiv'd the full Interest upon all the Orders and Talleys that ever they receiv'd.

And

To the latter of them they answer'd, That it was the general Practice, and they never saw it otherwise.

Mr. William Hubbard, Being ask'd, When Bills assign'd on Talleys and Orders are brought to be paid at the Treasury Office of the Navy, whether it is now the Practice and Custom to allow the Arrear of Interest due on such Talleys and Orders at the time when the Navy-Board made their Assignments on the Bills?

They severally said, It is now the Practice.

G.

Die Sabbati 11. March

1703. Examinations of some of the Commissioners of the Navy, the now Pay-master of the Navy, the Slop-seller and his Book-keeper, several of the Pursers, Surgeons, and other Persons, lately or now serving in the Navy, Touching Poundage paid to the Pay-masters of the Navy.

Sir Richard Haddock Kt. Comptroller of the Navy, **Dennis Lyddell Esq;** Comptroller of the Treasurer of the Navy's Accompts, **Robert Maddocks (Senior) Esq;** Pay-master to Sir Thomas Osborne, (now Duke of Leeds) and Sir Edward Seymour formerly, and Sir Thomas Littleton now, Treasurers of the Navy; **William Beckford Esq;** Slop-seller, and Mr. Joseph Moseley his Book-keeper; **Mr. Edward Lawford,** **Mr. Richard Chaplin,** **Mr. Christopher Gadvalve,** **Mr. John Grundy,** **Mr. Nathaniel Doggett,** and **Mr. Henry Carter,** Pursers and Surgeons, lately or now Serving in the Navy; **Mr. Richard Utbmat,** and Captain **Hugh Ridley,** formerly serving in the Navy: All of them having been sworn at the Bar.

Sir Richard Haddock, Being ask'd, How long he hath been in the Service?

He said, He hath been so ever since the Year 1652.

And being ask'd, What he hath known, Heard or understood as to the Custom of Paying Poundage to the Pay-masters of the Navy for Slop-Clothes, Tobacco, Ministers Groats, Surgeons Two-pences, and Chest at Chatham, and for how long he hath known or heard that the said Poundage hath been Accustom'd to be paid?

He said, He hath heard all along ever since the Year 1673. that Poundage hath been receiv'd by the Pay-master.

Mr. Lyddell, Being ask'd the same Question,

Said, He hath heard ever since he knew the Navy, (which hath been Thirty Years) that it hath been practised till about the time of the Vote of the House of Commons.

Mr. Rob. Maddocks, Senr. Being ask'd, In what Year he began to serve in the Navy?

Said, He came into the Treasury of the Navy in the Year 1652.

Being ask'd, Whether he ever heard or knew from the time of the Restoration, of any of the Treasurers of the Navy taking Poundage for Defalcations?

He said, He never knew of any.

Being ask'd, What he knew or heard of the Governments allowing the Treasurers of the Navy Three Pence per Pound of all Moneys issued and paid by them for the Service of the Navy; And when did the Allowance Determine, and the Salaries allowed them in lieu thereof Commerce?

He said, From the time of the Restoration it was taken till November 1668, then the Salaries began, because the King in Council found that the Poundage upon the increase of the Navy became very extravagant.

Being ask'd, What he hath known or heard from the time of the Restoration, concerning Poundage paid the Pay-masters of the Navy for Collecting Defalcations before he was Pay-master of the Navy.

He said, It was always allow'd from the time of the Restoration, without any manner of Exception or Complaint.

Being ask'd, What Salary per Annum he had for himself and a or two Clerks during his being Pay-master under Sir Edward Seymour?

He said Three hundred and fifty Pounds per Annum: Sometimes he had in time of Action Eight or Ten Clerks, which he always paid himself, and which he was the better enabled to do by the Poundage.

Mr. Rob. Maddox, Sen. Being ask'd, What Salary per Annum he hath now for himself, and how much for his Clerks per Annum?

He said, Upon Sir Thomas Littleton's being made Treasurer of the Navy, the King in Council increas'd the Pay-master's Salary to 500 l. per Annum, and with an Allowance of Six Clerks paid by the King, upon Consideration of his taking off the Pay-master's Poundage for Defalcations for the future.

Mr. William Beckford, Being ask'd, What he hath known, heard or understood, as to the Custom of paying Poundage to the Pay-masters of the Navy, for Slop-Clothes, Tobacco, Ministers-Groats, Surgeons-Twopences, and Chest at Chatham: For how long time he hath known or heard that the said Poundage hath been accustomed to be paid?

He said, He hath paid it these 17 Years till the last 4 Years, and he knew by his Fathers Books of Accompts that he paid it before him; He said, He was Examined upon Oath by the Commissioners for Taking the Publick Accompts, and he answer'd to the same effect.

Mr. Edward Lawford, Being asked the last mentioned Question, Said, He had been in the Navy 24 Years, and he knows that, as to Tobacco, Poundage was always taken till the Year 1697, or 1698, and he said that when he was Examined upon Oath by the Commissioners of Accompts, he answered them to the same effect he hath now done.

Mr. Richard Chaplin, Being asked the same Question, Said, He came into the Navy in the Year 1689. as Master-Surgeon, and he hath known it by his own knowledge from that time, and by Report many Years before: He said, He hath been Examined by the Commissioners of Accompts, and he said the same there as he now doth.

Mr. Christ. Godsalve, Being ask'd the same Question, Saith, He hath been 31 Years last February in the Service of the Navy, and he hath known Poundage paid ever since he knew the Navy, till the Order of Council about Four years since, and he hath been examined by the Commissioners for Accompts, and Answer'd to the same Effect.

Mr. John Grundy, Being ask'd the same Question,

Mr. Joseph Moseley, Severally said, Ever since they belonged to the Navy, till about Four Years since.

Mr. Hugh Ridley, And being asked in what Year they began to Serve in the Navy,

Mr. Nath. Doggett, Mr. Moseley said, He hath belonged to the Navy about 40 Years.

Mr. Henry Carter.

Mr. Ridley said, He hath belonged thereto about 41 Years.

Mr. Utbaw said, About 22 or 23 Years.

Mr. Doggett said, About 53 or 54 Years.

Mr. Carter said, About 46 Years.

Die Sabbati 11th. March,

1703.

Mr. George Dodingon, Pay-master to the late Treasurer of the Navy, produced to the Lords Committee, Three Accompts stated with, and allowed by the Governors of the Chest at Chatham, viz. For the Tears 1683, 1686, and 1687, in the Treasurership of the late Lord Viscount Falkland; and also a like Accompt for the Tear 1689, in the Treasurership of the Right Honourable the Earl of Oxford, Copies whereof are as followeth, viz.

A State of the Accomp't of the Chest, of Ships, Guardships and Ord'narys, paid by George Dodington Esq; Pay-master of His Majesties Navy; Between the 1st of October 1682. and the 31th of December 1683.

Debtor.	Creditor.
I. S. D.	I. S. D.
To Chest and Neglect abated on the Ships and Yards Books, paid within the aforesaid time	By Two Pences and Four Pences paid to the respective Surgeons and Ministers belonging to the said Ships and Ord'narys
1732 1 3	1367 12 5
To Surgeons Two Pences, and Ministers Four Pences abated on the said Books	By Four Pence per Pound for 1731 l. 0 s. 3 d. being the Money abated for Chest and Neglect
1609 17 3	28 17 0
	By the Allowance of 12d. per Pound for 142 l. 4s. 10d. Surplusage of the Two Pences and Four Pences
3340 17 6	12 2 3
1408 17 8	
Balance—1932 5 10	1408 11 8

We the Governors of the Chest at Chatham, Do hereby Allow of this Accomp't, and do Acknowledge to have Receiv'd from George Dodington Esq; Pay-master of His Majesties Navy, the Sum of Nineteen hundred thirty two Pounds five Shillings and ten Pence, being the Balance thereof.
Dated 12th May 1688.

Richard Vittels, Robert Lee,
Philip White, William Brown,
John Leake, John Green,
James Gother.

Mr. George Dodington also produced the Treasurer of the Navys Leidger for the Year 1683. and in the Voluntary Charge thereof the Treasurer of the Navy is Charged with the Sum of 1932 l. 5s. 10d. (being the aforesaid Balance) towards Clearing the Imprests granted and paid to the Governors of the Chest at Chatham: Which said Voluntary Charge is signed by the Commissioners of the Navy under-mentioned.

J. Tippitts, Rich. Haddock, J. Sotherne.
25 June 1688.

A State of the Account of the Chest, of Ships, Guard-Ships and Ord'narys, paid by George Dodington Esq; Pay-master of His Majesties Navy; Between the 25th March 1686, and the 31st March 1687.

	I.	S.	D.
To Chest and Neglect abated on the several Ships and Ord'narys Books paid between the 25th of March 1686, and 31st of March 1687.	815 3 9		
To Surgeons Two Pences, and Ministers Four Pences, abated on the said Books	668 19 9		
	<hr/> 1484 3 6		
	634 12 6		
Balance	849 11 0		

	I.	S.	D.
By Two pences, and Four pences paid to the respective Surgeons, and Ministers belonging to the several Ships and Ord'naries, between 25th March 1686, and 31st Dec 1687.	618 10 4		
By the Allowance of 4 d. per Pound for the Money abated, for Chest and Neglect, being 815 l. 3 s. 9 d.	13 11 8		
By the Allowance of 12 d. per Pound, for 30 l. 9 s. 8 d. Surplusage of the Groats and Two pences	2 10 6		
	<hr/> 634 12 6		

Ex. per D. L. Now One of the Commissioners of the Navy.

We the Governors of the Chest at Chatham, Do hereby allow of this Account, and do acknowledge to have received from George Dodington Esq; Pay-master of His Majesties Navy, the Sum of Eight hundred forty nine Pounds, eleven Shillings, being the Balance thereof. Dated the 12th Day of May 1688.

Robert Lee, Rich. Vittels,
John Leake, Philip White,
William Browne,
John Green,
James Gother.

A State

A State of the Accompt of the Chest, of Ships, Guard-Ships and Ord'narys, paid by George Dodington Esq; Pay-master of His Majesties Navy; Between the 1st of April 1687, and 31st of March 1688.

I. S. D.	I. S. D.
To Chest and Neglect abated on the several Ships and Ord'narys Books paid within the Year 1687	1065 4 6½
To Surgeons Two Pences, and Ministers Four Pences abated on the said Books	894 12 1½
	1959 16 8
By Two Pences, and Four Pences paid to the respective Surgeons, and Ministers belonging to the said Ships and Ord'narys	832 13 4
By Twelve Pence per Pound, as an Allowance for the Surplusage of the Groats and Two Pences	3 1 9
By Four Pence per Pound for 1065 l. 4s. 6d. Chest and Neglect	17 15 0
	853 10 1
Balance	1106 6 7
	1959 16 8

We the Governors of the Chest at Chatham, do hereby allow of this Accompt; and do Acknowledge to have receiv'd from George Dodington Esq; Pay-master of His Majesties Navy, the Sum of One thousand one hundred six Pounds, Six Shillings and Seven Pence. Dated the 20th July 1688.

*Ex. per D.L.
Now Commissioner of
the Navy.*

*Rich. Vittels, W. Browne,
Rob. Lee, Tbo. Austen,*

*B. Tymewell, now One of the Commissioners
of the Navy.*

James Edwards, Thomas Smitbek.

Mr. George Dodington, likewise produced an Original Letter from the Governors of the Chest at Chatham, a Copy whereof is as follows, *Viz.*

S I R,

At our general Meeting this time to pay the Pensioners, who receive Allowances from the Chest, We have been informed by Mr. Lyddell and Mr. Tymewell of the Service you do the Chest, in the Careful Collecting, and timely Accompting with our Officer at London, for what comes under your Management from the Seamen Serving in the Navy: And should be glad it were in our Power of making you such Allowance for the same as you desire; but upon enquiry and search into our Books, We can neither be inform'd or find that any greater Allowance has been given to your Predecessors, than what has been lately made you at your last Accompting with Mr. Lyddell: We are of Opinion, that your Service deserves a more encouraging an Allowance, but at this time when the Chest is in Debt, and for Support of the Charge, are furnish'd with Money by Imprest, We don't think it safe for us (or truly in our power) to encrease the accustomary Allowance other than has been made. If the improvement of the Revenue should at any time become able to defray the Charge, and put us out of Debt, and be sufficient to Enable us to make any Extraordinary Expence: We believe that Application made at such a time may be seasonable: We are,

Sir, Your Most Humble Servants,

*Chatham,
11th July
1689.*

To George Dodington Esq;

Pay-master.

Rob. Lee, James Edwards,

Tbo. Smitbek, Tbo. Austen,

John Torpley, B. Tymewell,

Now Commissioner of the Navy.

A State

A State of the Accompt of the Chest, of Ships, Guard-Ships and Ord'narys paid by George Dodington Esq; Pay-master of Their Majesties Navy, Between the 1st of April 1689 and the 31st of March following.

Debtor.	Creditor.
To Chest and Neglect abated on the Ships, and Yards Books paid in the time aforesaid	I. S. D.
To Surgeons Two Pences, and Ministers Four Pences abated on the said Books	811 6 3 ½
	778 7 3 ½
	<hr/>
1589 13 7	By Two Pences, and Four Pences paid to the respective Chyrurgeons, and Ministers belonging to the said Ships and Ord'naries
665 3 11 ½	645 0 4 ½
	<hr/>
Balance — 924 9 7 ½	By Four Pence <i>per Pound</i> for 811 l. 6 s. 3 d. being the Money abated, for Chest and Neglect
	13 10 4
	<hr/>
	By the Allowance of 12 d. <i>per Pound</i> , for 133 l. 6 s. 11 d. Surplusage of the Four Pences and Two Pences
	6 13 3
	<hr/>
	665 3 11 ½

Ex. pet D. Lyddell, Now Commissioner of the Navy, 19th July, 1690.

Mr. George Dodington also produced the Treasurer of the Navys Leidger, for the Year 1689, and in the Voluntary Charge thereof, the Treasurer of the Navy is Charged with the Sum of 924 l. 9 s. 7 d. (being the above-said Balance) towards clearing the Imprests granted, and paid to the Governours of the Chest at Cbatham; Which said Voluntary Charge is Sign'd by the Commissioners of the Navy undermentioned.

Rich. Haddock, John Tippitts,
Rich. Beach, D. Lyddell,
Cha. Sergison.

1st October,
1691.

Die Sabbati,
23 March, 1703.

H.
Examination of Mr. John Coupland Touching the Right Honourable the Earl of Orford's Request to the Honourable the Commissioners of Publick Accompts.

Mr. John Coupland (Sworn at the Bar) saith, That when the Earl of Orford was before the Commissioners for Accompts, his Lordship desired them, That if they were not satisfied with his Accompts, or if any thing therein was dubious, they would give him Notice, and he would endeavour to clear the same; They agreed thereto, and told his Lordship, that if any thing of that nature happen'd, his Lordship should be acquainted therewith, ~~but~~ to that Effect, and to the best of his remembrance, they said it was very reasonable, ~~but~~ he hath not heard since then they ever sent to his Lordship.

K. will proceed *Dupl. book*

THE
ANSWERS
OF THE
Earl of Orford
(Late TREASURER of the NAVY)
TO THE
OBSERVATIONS
Made by the Honourable
Commissioners of Accompts
UPON HIS
Accompts of the Navy;
Exclusive of the VICTUALLING.

Delivered at the Bar of the House of PEERS,
February 10. 1703.

With the REPLY of the Commissioners of Accompts.

London,

Printed by Charles Bill, and the Executrix of Thomas Newcomb, deceas'd; Printers to the Queens most Excellent Majesty. 1704.

THE
A N S W E R A
OF THE
EARL OF OXFORD
(late TREASURER of the NAVY)
TO THE
OBSTACLES

Made by the Honorable

Commissioners of Revenue

Upon his

Account of the Navy



Exhibited at the Bar of the House of PEERS

February 10. 1803.

With the BILL of the Commission of Account

London

Printed by George Bell and the Hounds of Town
Macmillan & Co.; Printed to the Queen's Service by
Charles Whalley. 1803.

The Observations of the Honourable the Commissioners of Accompts upon the Accompts of the Earl of Orford (late Treasurer of the Navy ;) Exclusive of the Victualling.

With the Answers of the Earl of Orford to the Observations made by the Honourable the Commissioners of Accompts, upon his Accompts for the Navy ; Exclusive of the Victualling.

And the Reply of the Commissioners of Publick Accompts to the Earl of Orford's Answer to their Observations upon His Lordships Accompts.

Observation I.

TH E Commissioners have Endeavoured to Examine the Accompts of the Earl of Orford, late Treasurer of the Navy, which are very Intricate, as well as Voluminous : However, we have Prepar'd a State of them from his Leidgers, Signed and Allowed by the Commissioners of the Navy, or Three of them, in Paper, N^o 4.

Answer.

IF the Accompts of the Treasurer of the Navy are Intricate, it must be imputed to the Extent and Nature of the Busines, which requires the several Accompts thereof to be kept in different Forms, in Order to set forth the particular Receipts, and the great Variety of Payments made to the several and distinct Services of the Navy, and consequently the Accompts must also be very Voluminous.

Reply.

" **T**He Commissioners do not Object to the Treasurer of the Navy, that his Accompts are more Voluminous than the Nature and Extent of the Busines for so many Years require.

" They mentioned That, only to shew the Impossibility of a Strict Examination of the Vouchers within the time of their Commission,

" But they are of Opinion, That neither the Extent nor Nature of the Busines does necessarily Imply the same should be Intricate ; which they conceive has been occasioned by the Treasurers departing from the Methods of Keeping and Passing his Accompts en- joyned by his Instructions.

Observation II.

The Commissioners were sensible, it was impossible within the time limited by their Commission, or in a much longer, to Examine the Leidgers for so many Years past by the proper Vouchers, which are contain'd in some Thousands of Volumes, that are kept at the Navy-Office.

Answer.

The Treasurer of the Navy sends Duplicates of his Leidgers to the Navy-board, which they Examine by their Cheque-Accompts, and before they Sign the Leidgers (for the Auditors) Vouchers are produced for every Article contain'd therein ; which Vouchers are Cancell'd, and kept in the Navy-Office.

Reply.

" The Method his Lordship mentions of Passing the Leidgers, sufficiently shews, That those Accompts are not less Voluminous than they are Represented.

Observation III.

They sent therefore to the Commissioners of the Navy for the Weekly Certificates of the Treasurers Receipts, Payments and Remains, that by them they might in some measure Cheque and Comptrol the Leidgers. For by the Treasurer of the Navy's Instructions he is to deliver to their Board Weekly Certificates in Writing under his Hand, containing perfect Accompts of what Moneys or Assignments for Money he hath receiv'd within the said Weeks, and how much thereof, or of any former Moneys or Assignments are remaining in his Hands, specifying their respective Fonds or Assignments; And also like perfect Accompts of every Payment by him made within the said Week, whether by Bill, Book, Ticket or other Warrant; Specifying the Name of the Person to whom, the Nature and Date of the Warrant upon which such Payment was made, with the Value of each such Sum paid; as also what part thereof (if any) was made by delivering up of Assignments instead of Money, and what such particular Assignments were: To the end the true State of the Treasurers Receipts and Payments, with the Balance remaining in his Hands, might plainly appear every Week.

Answer.

The Weekly Certificates of the Treasurer of the Navy's Receipts and Payments, sent to the Navy-board, were in such a Form as was approved of by the said Navy-board, whose Directions in Methods of Certificates and Accompts the Treasurers of the Navy are (by their Instructions obliged) from time to time to follow.

Reply.

" Tho' the Treasurer of the Navy is to observe the Instructions which he shall from time to time receive from the Navy-Board, as to the Form of his Weekly Certificates, yet we must be of Opinion, They cannot dispense with that material Article of his Instructions, which positively requires a perfect Account of what Moneys, or Assignment for Moneys, he hath received, and what payments he hath made within each Week.

Observation IV.

Upon Examination of which we find very frequent and great Omissions and Mistakes in the Receipts and Payments, and consequently in the Remains. For Talleys appear in some of them to have been Receiv'd some time before brought to Accompt, and in others they are brought to Accompt before receiv'd, and several Sums are Certified to be Receiv'd in Talleys, which were paid in Money; so that for want of a due Observation of these Instructions, which have been framed upon Mature Deliberation, and after long Experience, these Weekly Certificates have been altogether Insufficient to answer what we propos'd from them.

Answer.

When any Omissions or Mistakes have been made in the Certificates, they have casually happened, without any Design or Prejudice to the Publick.

As to Talleys Receiv'd soine time before they have been Certified, particular Reasons cannot be now given; Mr. Stephens, the Treasurers late Cashire, having been dead ever since May, 1695. But Talleys have been oftentimes Issued to the Treasurer, without Immediate Directions for what Service of the Navy; and in this Case, it is probable some of them were not Certified, till Directions have been given to what Service they should be applied; and then the Dates of the Talleys, and the Time when receiv'd, is mentioned, which prevents any possibility of Prejudice to the Publick.

As to Talleys Certified before they were Receiv'd, they were usually (except in the Case above) Certified as Receiv'd on the same Day the Receipt was given at the Exchequer; thereby to give Early Notice to the Navy-board, Merchants, &c. what Talleys were Order'd; but could not be actually Receiv'd before they were Struck, and the Orders Sign'd, and Notice was given to the Navy-board, when they were in the Treasurers Possession.

As to several Sums Certified to be Receiv'd in Talleys which were paid in Money; Whenever any Money has been Raised or come in by Talleys, the Sum Certified to be Receiv'd in Talleys will appear, in the Certificates, to be paid away in Money: But if by this is meant, That Talleys have been Certified to be Received, when the Sums originally were Order'd and Issued from the Exchequer in Money, it must be undoubtedly a Mistake in Writing; for it will never appear any Payments have been made in Talleys when the Sums Issued from the Exchequer were in Money.

And although the Certificates of themselves may not have been sufficient to Checque and Comptrol the Leidgers; Yet the Navy-Board has been Enabled by them, with their Fond and Assign-Books to Checque the Treasurers Accompts, and at all times know the general Balance, and in what Species it remain'd; and thereby the ends of these Instructions were Answered.

Reply.

" The Commissioners do not say such Omissions and Mistakes in the Weekly Certifi-
cates have been made with design to Defraud the Publick, yet considering the ill Con-
sequences that may attend them, they thought it their Duty to take Notice thereof.

" Here, we cannot but Observe, this is not the only Instance wherein the Death of
" Mr. Stephens is alledged for a Reason why some Difficulties that occur in these Ac-
" compts cannot receive a sufficient Answer, and this we hope will shew the Apprehen-
" sions of the Commissioners were well grounded, That the Publick might very much
" suffer by Delays in making up and passing the Accompts of the Treasurer of the Navy:
" And tho' Talleys might have been issued to him without immediate Direction for what
" Service, yet he ought to have Certified the Receipt of such Talleys in the Week when
" received.

" Seeing his Lordship owns the Fact, there is no need of a Reply.

" The Commissioners made this Observation on Comparing his Lordships Weekly Cer-
" tificates, with his Book of Accompts delivered to us, and attested by his Lordship,
" whereby it appears several Sums are Certified to have been received at the Exchequer in
" Talleys, that are Charged in his said Book of Accompts to be received in Money.

" His Lordship owns that the Weekly Certificates are not sufficient of themselves to
" Checque and Comptrol his Leidgers: And we do not think that the Treasurer of the
" Navy should have dispensed with any Article of his Instructions, upon a Supposition
" that the End of them would be as well Answered another way.

Observation V.

The Treasurer we observe has not Exhibited his Leidgers in due time to the Commissioners of the Navy, and therefore they have not been Annually and Regularly Sign'd and Allow'd by them, nor carried so soon as they ought to have been to the Auditors. The Leidgers, N° 2, 3, 4, 5, 6. for the Yeats 1690, 1691, 1692, 1693, 1694. have been Sign'd by the Commissioners of the Navy at several times, intermitting some Years, and none of these carried to the Auditors before the 5th of December 1699. which Observation holds in like manner as to the Subsequent Leidgers.

Answer.

Whether any Treasurer of the Navy ever did or can Pass his Leidgers Annually, considering the Extent of the Business, and the Method in which they must be Pass'd and Allow'd, the Treasurer will not undertake to determine: But does observe, that notwithstanding the length of the War; the variety of Receipts of several Species; the carrying on Payments in several remote Places, as well as at home; at one and the same time; the keeping open Ships Books for Recalls several Years after they were Paid; the Answering the several Commissioners of Accompts, and other Affairs incumbent on the Treasurer of the Navy, besides the Death of one of his Officers, all his Leidgers are Pass'd by the Navy-Board; whereas preceding Treasurers of the Navy, from the Year 1673, have not, or till very lately, Settled and Pass'd all their Leidgers. And since the Navy-Board had a Checque on the Treasurers Receipts and Payments, it could be no Advantage but a Misfortune not to have his Leidgers sooner Pass'd and Declared; and thereby get from under the heavy Burden of being an Accomptant.

Reply.

" The Commissioners cannot suppose the Instructions of the Navy, which have been Settled upon mature Consideration and long Experience should Impose what is Impracticable or Impossible to be complied with.

" It was indeed Impossible his Leidgers should be Annually passed, when he delayed for some Years to lay them before the Commissioners of the Navy; but if the Treasurer of the Navy cannot comply with that Instruction of Annually passing his Leidgers, the Return of perfect Weekly Certificates is the more Necessary.

Observation VI.

The Imprests Standing out and Unclear'd in this Account are to a very great Value, and many of them have been paid several Years, whereby the Publick is like to suffer great Loss and Damage, which has been occasion'd, either for want of a sufficient Provision to Compel the Persons concern'd to Account within a reasonable time, or of a due Execution thereof.

Answer.

As to the Imprests Standing out and Unclear'd, it is to be observ'd the Treasurer of the Navy has no Power to Compel the Persons concern'd to Account for them.

Reply.

Whether the Treasurer of the Navy is Impowered of himself to compel Persons to whom Money hath been Imprested to Account for the same or not, yet we conceive there is a Power lodged elsewhere, to which he should have applied.

Observation VII.

Among the Imprests Standing out against Agents and Accomptants to the Victualling, there is one to Joseph Safford for Admiral, Russell on Supply of the Fleet in the Mediterranean (for the Clearing of 80007 l. 3 s. 10 d. whereof we have seen the Copy of a Privy Seal) of 86633 l. 17 s. 0 d. which we Conceive not sufficient to Justifie the Commissioners of the Navy in the Passing and Allowing the said Sum in the Leidger, because of the Resolution of the Houle of Commons 27 March, 1699. upon this particular, in these words:

Resolv'd, That the Passing any Accompt of Money Imprested for the Contingent Uses of the Navy, without Regular Vouchers, or such other Proofs as the nature of the Service will admit, either with or without a Sign-Manual, is contrary to the Rules and Methods of the Navy, and of dangerous Consequence.

Answer.

In this Observation there being mention made of a Privy Seal supposed to be for the Clearing of 80007 l. 3 s. 10 d. part of 86633 l. 17 s. 0 d. Issued to the Earl of Orford, for Supply of the Fleet in the Mediterranean; and since this Affair has been so much Talkt of, the said Earl Desires Leave to State the whole Matter of Fact, which possibly has never appear'd in a true light.

His late Majesty was pleased to direct the Fleet to Sail, under the said Earl's Command to the Streights, in the beginning of the Year 1694. and that it should return before the Winter, for which Reason, the said Earl does suppose, there was no Commissioner or Agent for the Victualling sent out with the Fleet: But after the Fleet had been some time in the Streights, the said Earl received Orders to remain all the Winter in those Parts; and was thereby put under a necessity of looking out for several Species of Provisions, to prevent the ill Consequences that must have attended the Fleet through the want thereof; and immediately upon Receiving these Orders the said Earl wrote several pressing Letters to the then Secretary of State, and the Lords of the Admiralty, to have a Commissioner or Agent-Victualler sent forthwith to the Fleet, to take Care of that Province; it being a difficulty and trouble to great for him to undergo, in regard to the other Business incumbent upon him, which Letters may be produced if there shall be occasion. And as this trouble came upon the said Earl unforeseen, so those Letters will prove he was very desirous to get from under that difficulty and trouble: but there being an immediate occasion for Provisions, (before any Commissioner or Agent could come to take that Care from him) the said Earl did procure and buy Provisions, for the use of the Fleet, to the value of 59455 l. 2 s. 10 d.

Thys having shewn how the said Earl became concerned, and what he did therein, the said Earl will now set forth in what manner, upon his Return, this Account was settled; by which he doubts not, but it will appear, what he did in that Affair, was a Service to the Publick, and no Benefit to him self.

For although these Provisions were bought, as they could be found of Spaniards, Portuguese, Italians and Jews, who knew under what pressing necessities the Fleet was for them, yet notwithstanding it was done at cheaper Rates than was ever known upon such like occasions.

At the said Earl's coming home, he endeavoured to pass his Accompt of Disbursements on this Service, which is as follows, viz.

notis wld Q

Paid

I. s. d.

Paid (in Money) to Purfers for short Allowance and Necessary Money for the Fleet, for which he did produce Vouchers.	20532	5	10.
Paid for the Provisions bought, as aforesaid, which were issued to the respective Purfers of the Fleet, and for which he did likewise produce Vouchers, expressing the several Species and Quantities of Provisions to them severally issued.	59455	2	10.

But an Objection was made to this last Article, because he did not produce the Receipts of the several Persons, of whom these Provisions were bought, for the Money they received for them; which Receipts might have been easily taken, had he ever heard they had been required, or judged they would have added any Credit to his Accomp't; the Persons of whom these Provisions were bought, being many of divers Countreys, and all Foreigners.

VVhereupon a Computation was made of what Rate these Provisions came out at for a Man per diem, (all Charges of Cask, Leakage, &c. included) and it appeared to be at vj d. ob. q. per diem, being xvii s. ix d. per Mensem, which is much Cheaper than the Navy of England is Victualled at Home, and Cheaper than it is Victualled abroad; as by the several Instances hereafter mentioned will appear.

1st. The general Allowance for Victualling in England is xx s. per mensem, which is upon the hands of viij d. ob. for a man per diem; and by a Computation made by the Commissioners of the Victualling for the Year 1690, and 1691. it came out at that Rate.

2dly. The Purfers of the Bonadventure and Colchester, were Allowed by the Commissioners of the Victualling Anno 1694. vii d. for a Man per diem, which is xvi s. id d. per mensem, and these but single Ships, and in Turkey, where Provisions are almost as Cheap again. 3dly. These Provisions were Cheaper than the Allowances made to Purfers of single Ships (in the late War) who Victualled in Ireland.

4thly. Sir Thomas Allen, who Commanded a small Squadron of Ships in the Streights, annis 69 and 70, was allowed ix. d. for a Man per diem, which is xxi s. per mensem.

5thly. The Contractors annis 72 and 73. were allowed viii d. ob. for Provisions in the Streights, besides Allowances for extra Freights, Charges of Agents, Water-Casks, Iron-Hoops, Basket-bags, &c.

Which Matters being made appear, His late Majesty was pleased to Order a Privy Seal for Passing this Accomp't, which the said Earl of Orford has further verified upon his Oath, and Paid the Balance into the Exchequer.

Reply.

His Lordship in this Answer does not deny the Observation in relation to the Privy Seal for Passing the Accomp't of Imprests to Jas. Safford for his Lordship on Supply of the Fleet in the Mediterranean, nor takes any Notice of the Resolution of the House of Commons, upon which our Observation was grounded, only endeavours to Excuse his want of Vouchers by the Victualling coming out Cheaper than the General Allowances in England, and some particular Allowances that have been made abroad.

Were this admitted, it does not follow, but that his Lordship may have Discharged himself in this Account, of more than was actually paid for such Supplies, the Accomp't whereof could not otherwise be Comprised than by Acquittances; which his Lordship owns could easily have been obtained.

Observation VIII.

It is a Memorandum, That the Commissioners of the Navy have made on the Charge of most of the Debtors of the Treasurer of the Navy, and of his Office of the Victualling. That of the Sums issued from the Exchequer to the Treasurer of the Navy, a considerable Part hath been Receiv'd in Talleys and Bills, carrying Interest. They mention how he has Charged himself, but say at the same time, they have no Cognizance of what Interest he has received thereupon.

Answer.

The Reason why the Commissioners of the Navy made this Memorandum, on the Charge of most of the Debtors of the Treasurer of the Navy, is unknown to him; But believes it will appear all the Interest received is brought to Account in the Voluntary Charge of his Debtors: and he knows not which way he could better give the Navy Board Cognizance of the Interest received than by inserting it in the Certificates; but not being Consciente of any Omission in the Charge of Interest he gave no opposition to their making this Memorandum.

Reply.

Reply.

" The Commissioners of the Navy we conceive can best Explain their own *Memorandum*,
" and it does not appear to us, that they could have Cognisance of the Interest received
" by his Lordship for those considerable Sums that issued from the Exchequer to his Lordship
" in Talley's and Bills carrying Interest. What Omissions his Lordship may have made in
" his Charge of Interest cannot appear before a thorough Examination of his Interest-Ac-
" compts. But we crave leave to Repeat the Observation in our Report before your Lord-
" ships, That this Accomptant brings no Interest to Accompt before April, 1694. tho'
" the Auditor of the Receipt of the Exchequer Charges very considerable Sums paid at
" the Exchequer for Interest on Tallies and Orders issued to him, in the said Auditors Ac-
" compts of Interest ending 16 Apr. 1693.

Observation IX.

Upon which Occasion we shall humbly lay before your Lordships the State of the In-
terest Accompts, which the Accomptants ought to charge themselves withal.

The Treasurers of the Navy, Pay-masters of the Land-Forces, and their Subordinate
Officers are by Law required to Accompt for all Interest they have receiv'd upon Talley's
and Orders of Fictitious Loans before Assignment : But the Commissioners observing that
little was Charg'd by any of them in their respective Accompts, and in Order to know
how they ought to have Charg'd themselves, they did by their Precept in August, 1702.
desire and require the Auditor of the Receipt of Exchequer to certify them what Interest
had been at any time receiv'd on Talley's and Orders on Fictitious Loans by them or any
of them : He represented the Difficulties he was under in making up such Accompts, be-
cause it has been the Practice in the Tellers Offices, when they Die or Remove, for their
Clerks or others on their behalf, to carry away the Vouchers for all Payments made by
them in their respective Offices : (A Practice that seems very well to deserve Considera-
tion, whether it should not be Reform'd, and some Provision made for the Lodging those
Vouchers in such manner as that both the Publick and the Parties concernd may have
Recourse to them, and the Benefit of them on all occasions) And tho' the Commissioners
have given him their Assistance in procuring such Vouchers, yet he has signified to us, he
has not been able to make any Charge of Interest on these Accompts, any further than on
the Earl of Orford, late Treasurer of the Navy, to the 27th March, 1692. and from
that time in part to the 16th April, 1693. and on the Earl of Ranelagh, late Pay-master
of the Army, to the 31th March, 1693. and hath certified, That he has Examined their
respective Interest-Accompts almost as far as he can, by reason the subsequent Orders on
Talley's are not yet Discharg'd. We have Examined these Charges, and finding them very
uncertain, writ to the said Auditor of the Receipt to lay before us some of the Orders and
Vouchers that we might see in what manner Assignments have been made, Whereupon it
appear'd, That on some Orders there were no Assignments at all, upon others only the
Accomptant's Name to a Blank, That some Assignments are without Date, That
Mr. Stephens (an Instrument of the Earl of Orford's) has Assign'd some, and with his
Name given one Date, when the Assignments bear another, That some Assignments are
dated after the Orders are dischardg'd, That the Accomptant has sometimes Sign'd a
Blank, and another Person the Receipt, in full for Principal and Interest, and in other
Instances the Accomptant has Sign'd a Receipt for Principal and Interest, when another
Person has Sign'd a Blank.

From these Particulars it seems most probable, That when the Talley's and Orders were
parted with by the respective Accomptants, they generally Sign'd to Blanks ; which irregular
Practice renders it impossible duly to Charge them with Interest receiv'd before Assignment.

*It is true by a Clause in an Act of Parliament, Passed Anno 12. Gulielmi, the Treasurer of
the Navy, Pay-master of the Land Forces, and their Subordinate Officers were (in particular) re-
quired to Account for Interest received on Orders and Talley's of Fictitious Loans before Assignment,
and the Auditors of the Imprests were therein directed not to pass their Accompts till the Interest
Accompts were Settled ; But by a Clause in another Act, Passed Anno primo Annæ, the Auditors
were Authorized to proceed to Declare all but their lost Accompts, which were to remain Unde-
clared till the Auditor of the Receipt of Her Majesties Exchequer had Examined and made a Charge
of Interest upon them.*

The Treasurer of the Navy desires leave to Observe, That these Clauses were pass'd after he
was out of his Employment, and the Orders and Tallies were paid away, and he is thereby ren-
der'd

der'd liable to a Charge of Interest, which neither he nor his Officers ever receiv'd; And unless he will submit to such a Charge, his ultimate Accompt can never be passed.

The Paying away Orders with the Treasurer's or his Officers Names to a Blank (though it has been the General Practice of all Offices, and the Custom of most private Persons, who lent Money to the Exchequer, or dealt in Talleys) has been the Occasion of his being under this difficulty; however, he hopes it will not be thought improper for him, at this time, to shew from whence this Appearance of his or his Officers receiving Interest, arises; and in order thereto it will be necessary to lay Open the Method and Direction the Treasurer of the Navy was under, in the Issuing Orders and Talleys from his Office.

1. That as often as the Navy-board have Assign'd any Bills to be paid out of any Orders and Talleys, in the Treasurer's Hands, their Assignment on each Bill, directs out of what Orders and Talleys the same shall be paid.
2. That it has been, and now is the Practice of the Navy (except when Direction has been given to the contrary) to Allow all the Interest due from the Dates of the Orders and Talleys to such Persons, who by the said Navy-boards Directions were Intituled to receive the Orders and Talleys themselves.

And if the Navy-board and the Dealers with the Navy were Examined to these Points, it would appear,

1. That the Interest on the Orders and Talleys ought to be paid the Parties who had Bills Assigned by the Navy-board, to be paid out of them.
2. That the Dealers or their Assignees, did receive the Orders and Talleys from his Office without Discount of any Interest due thereon, and that they or their Assignees did receive the Interest at the Exchequer.

And then he conceives it will not be thought reasonable to Charge him with the Interest of any Orders and Talleys, which the Navy-Board have directed to be paid away.

The Treasurer of the Navy desires nothing more, than that these matters may be put in the most speedy and strictest way of Examination, that he may not be made liable to Accompt for the Interest of any Orders and Talleys, which the Navy-Board has directed to be paid away, and that there may be some Method found out for his passing his Ultimate Accompt, before the Interest Accompts are made up by the Auditor of the Receipt of Exchequer, for that the difficulties (as are Observed by the Honourable the Commissioners of Accompts) makes it evident that Accompt cannot be otherwise Declared in many Years, by reason many of the Tellers Vouchers are removed from the Exchequer, and the subsequent Orders and Tallyes are not yet Discharged.

As to the Charges of Interest made on the Treasurer of the Navy, by the Auditor of the Receipt of Exchequer, viz. From the 4th of April, 1689. to 12 April, 1691. and from the 12th of April, 1691. to 27th March, 1692. he the said Treasurer has replied thereunto; and since those Charges and Replys may not only be a means of further Explaining the Question on Interest, but will also (as he conceives) be an Answer to that part of this Observation, he hopes it will not be thought improper to annex Copies thereof hereunto.

Reply.

" We do not take the Clause in the Act of Parliament 12 Gul. relating to the Interest-Accompts, to Enact any thing New, more than the prescribing the Method how such Interest should be fully Charged upon the said Pay-masters, Treasurers, &c. since, as the Clause expresses, all Interest Moneys received by Tallyes on Fictitious Loans, and the Orders thereupon, ought in Justice to be Accompted for, to the Uses for which the same issued.

" We Agree to his Lordship, the paying away Orders with the Treasurers or his Officers Names to a Blank (which Practice seems very Prejudicial to the Publick) must have put his Lordship under some Difficulties in the making up his Accompts of Interest, but we must take the Liberty to say, That this having happened through the Default of himself or his Officers, we cannot see any Reason why the Publick should suffer.

" In all Cases where the Navy-Board in their Bills assigned Tallyes to be paid away with Interest due thereon, if they had a sufficient Authority so to do, we conceive the same will be so far a good Discharge to his Lordship.

" And we further conceive it is Incumbent on his Lordship, to make appear that such Bills did Issue to him from the Navy-Board, and that the Dealers, or their Assigns, did receive the Tallyes and Orders without Discount of any Interest due thereon; but we believe Instances may be produced, where Dealers with the Navy, or their Assigns have taken on the Receipt of Tallyes and Orders, the Interest due thereon in part of their Payment.

" We

" We do admit the Charges of Interest made on the Treasurer of the Navy, by the Auditor of the Receipt of the Exchequer, and the said Treasurers Replys to have been as they are here set forth: We have entred into the Examination of them, but by reason of the long distance of Time, the Death of several Parties, the want of keeping Accompts in others, or their Accompts being lost and destroyed, we have yet been able to make little Progress therein.

Observation X.

N^o 4.

A State of the Accompts of the Right Honourable the Earl of Orford, (late Treasurer of the Navy) Commencing the 8th of April, 1689. and Ending the 16th of October, 1699.

The Charge.

	l. s. d.
The Exchequer Charge	1700 1900 00 00
The Voluntary Charge, not properly Distinguish'd under the General Heads whereto it is Reduced (in which only 88220 l. 1 s. 3 $\frac{1}{4}$ d. for Interest on Talleys is included)	387631 12 02
Total of the Charge	17389531 12 02

Answer.

The Voluntary Charge was Exhibited to the Navy-Board under such General Heads as they approved; but though the Sum of 387631 l. 12 s. 2 d. be the Total of my Voluntary Charge, yet the Sum charged therein for Interest received on Talleys, &c. is 158 l. 2 s. 9 d. more than is here Observed.

Reply.

" If it should appear upon a nicer Enquiry, that his Lordship has charged himself in his voluntary charge, with 158 l. 2 s. 9 d. more for Interest than the 88220 l. 1 s. 3 $\frac{1}{4}$ d. mentioned by the Commissioners, yet the Total of his voluntary charge, being as his Lordship admits, rightly Stated, neither his Lordship nor the Publick can be Injured.

Observation XI.

Besides which, we humbly conceive this Accomptant ought to have Charg'd (according to the Resolution of the House of Commons, 27 March, 1699.) the Deduction of Poundage taken by the Pay-master of the Navy for Slop-Clothes, &c.

Answer.

In Answer to this Observation, the Accomptant lays before this most Honourable House the Case of his late Pay-master.

This Poundage was no Expence to the Government, but only an Allowance made to the Pay-master by the Persons to whom the Defalcations did belong, for Service done by the Pay-master for them: So that the Publick is not concerned in it, nor had the Pay-master done any Injury to the Publick, in case the taking this Poundage had been without Precedent, which it is not, having been always taken by all preceding Pay-masters.

The Persons that pay this Poundage are not Injured by it, nor do they complain of it, the same being paid Voluntarily, and it being only a small Reward for Service done for them, which could not be performed by any other hands at so cheap a Rate, should the Defalcations be Collected and Accounted for by any other Persons, and not by the Pay-master.

So that since the Money thus taken, is the Money of private Persons, and voluntarily allow'd by them, and those Persons are satisfied, and make no Complaints, it seems very hard be should be call'd to Accompt for it, where neither the Publick, nor any private Person either complains or has been wrong'd.

It may be further observ'd, That the making and collecting these Defalcations is both the greatest and most troublesome Business in the Pay-master's Office, and requires most Hands about it, and increases or decreases as the Number of Ships, and the Trouble and Care of his Office does: And if this Recompence allow'd to him (by those Persons who have the Benefit of it) be taken from him, the Salary of 350 l. per Annum, then allow'd (by the Government) to him for doing the other Business of his Office will not bear the Expence of Executing it; and answer the Losses

Losses which must unavoidably happen, in the Receipt and Payment of so great Sums of Money as were constantly passing through his Office.

The taking this Poundage from the Pay-master, is making the Publick pay the Expence of private Persons Business, which was before paid by themselves; for since this Poundage hath not been allow'd the Pay-master, the Government hath thought it reasonable to allow the present Pay-master 500 l. per Annum Salary for himself, and 360 l. per Annum for his Clerks in time of Peace, which is 510 l. more than the late Pay-master and his Clerks had in time of War; and the Poundage and Salary received by him, during all the time he was in Office, will come to little more than the said Salary of 860 l. per Annum allow'd the present Pay-master and his Clerks.

It seems very hard upon the late Pay-master, who has undergone the greatest Fatigue that ever was known in that Office during the Ten Years War, and run the greatest Hazards; and in case he died during the War had his Fortune absolutely in the Hands of his Clerks. That he should be thus distinguish'd from his Predecessors, in being compell'd to Refund what all of them, time out of mind, have received without any Contradiction. The Disease, if it were one, is Cured, and the seeming Mischief prevented for the future; and therefore there is the less reason to make the late Pay-master Accompnt for these Defalcations.

Should the Poundage taken by the late Pay-master be Accompnted for, his Case will be as follows:

The Allowances paid to Clerks, and the Losses by him sustained, in the Execution of his Office, will amount to more than 350 l. per Annum allow'd him by the Government.

And after having served above Twenty Tears in this hazardous and careful Employment (Ten whereof in so great a Hurry, as that of the late War) he will have not only serv'd so many Tears for nothing, but be a considerable Sum out of Pocket.

For which Reason, this Accompntant thinks he could not in Justice and Equity demand the said Allowances from the late Pay-master, and hath not therefore charg'd the same in his Accompnt.

Reply.

" The making Defalcations from the Seamen for the Chest of Chatham, from Ministers, Surgeons and Slop-sellers, is a part of the Duty of the Treasurer of the Navy, Enjoyed him by his Instructions, and the same Instructions declaring, that he is to be paid by Salary, and not by Poundage, we cannot see how he can have a just pretence to take Poundage, either by himself, or his Officers, for making such Defalcations.

" Since these Defalcations ought not to be made, we think there is an Injury done to those Persons from whom they are made; and however his Lordship may distinguish between the Slop-seller and the Seaman, we conceive the Seamen must be Injur'd in all Defalcations made in the Payments to the Slop-seller, who will therefore set the higher Price upon what he furnishes to the Seaman; And in all Discouragements to the Seamen we think the Publick highly concerned.

" We cannot imagine his Lordship can have just Ground for Complaint of the straitness of the Allowance to his Officers for whom he had by his Patent 800 l. per Annum, besides 300 l. per Annum for himself.

" 'Tis true, the Present Treasurer of the Navy hath more allowed for his Clerks than the former, but less for himself by 1000 l. per Annum.

" The Appointment for the late Treasurer of the Navy and his Clerks, exceeded That for the present Treasurer and his; and we know not why it was not more equally apportioned: And here we must crave leave to add, That it had been much less Prejudice to the Publick to have augmented the Salary of the Pay-master, than to have suffered him to make such unwarrantable Deductions.

Observation XII.

N.B. This Accompntant brings no Interest to Accompnt before April, 1694. though the Auditor of the Receipt of Exchequer charges very considerable Sums paid at the Exchequer for Interest on Talleys and Orders, Issued to him in his Accompts of the Interest ending the 16th April, 1693.

Answer.

All the Interest is brought to Accompnt that can be justly charg'd on the Accompntant; and as to the Auditor of the Receipt of Exchequer his Charge of Interest to the 16 April, 1693. Replies are hereunto Annexed.

Reply.

We have already Replyed as to the Interest brought, or to be brought to Account, and to that Refer.

The Discharge.

	l.	s.	d.
By Payments allow'd in the Leidgers	1164941	07	$01\frac{1}{4}$
By Payments on several Occasions unallowed by the Commissioners of the Navy, because not made by their Direction	222941	14	$09\frac{1}{4}$
By Imprests standing out and unclear'd	686008	14	$03\frac{3}{4}$
By Payments by Mr. Sturt, Cashier of the Victualling, (his Lordship's Instrument) between the 20th of April, 1689. and the 14th of March following	139591	04	00
By Payments by Mr. Philip Papillon, Cashier of the Victualling (his Lordship's Instrument) between the Third of December, 1689. and the 22th September, 1699.	4682645	08	$09\frac{1}{4}$
Total of the Payments and Credits	17380628	09	$00\frac{1}{4}$
Remains due from the Accomptant to Balance	8903	03	$02\frac{1}{4}$

Answer.

As to the Discharge of the State of the Earl of Orford's Accompts made by the Honourable Commissioners of Accompts, the said Earl must observe, in order to the better clearing of most of the Articles therein mentioned.

1. The Article of 222941 l. 14 s. $9\frac{1}{4}$ d. unallowed by the Commissioners of the Navy, consists of the several Payments following, viz.

	l.	s.	d.
Money and Talleys paid to Charles Bertie, Esq; Treasurer of the Ordnance, for the Service of the Naval Part thereof ; for which there are his Receipts	80871	17	00
Talleys paid to Charles Fox, Esq; Pay-master of the Irish Forces, being to answer other Talleys Issued from the Exchequer to the Navy, by Mistake, for which there is a Privy Seal	15000	00	00
Talley of Sol. in the Name of Thomas Fox, Esq; for Bills of Exchange (in his Hands) drawn on the Commissioners of the Victualling, Anno 1689.	2485	01	09
Money repaid into the Exchequer, being formerly received from thence for the Purchase of the Margaret Prize, for which there is a Tally of Sol.	1150	00	00
Money repaid into the Exchequer to be Recoynd ; for which there are Talleys of Sol.	109084	12	02
Money paid to the present Treasurer of the Navy, Colonels of the Marines, &c. for which there are Sign-Manuals and Warrants	8374	03	04
Over and double Payments, &c. (being Mistakes at the Navy-Office, as well as mine) now depending before the Navy-board for their Allowance	678	12	02
Money paid for Fees and Contingent Charges in the Receipt of Money from the Exchequer	918	19	03
Money paid for Fees and Allowances to the Auditors of the Imprests, and other Officers, &c. in the passing of his Accompts	4337	07	$08\frac{1}{4}$
Money paid to Bills, Assigned by the Navy-board (being paid after they had Sign'd the ultimate Leidger)	41	01	05
	222941	14	$09\frac{1}{4}$

2. The Article of 686008 l. 14 s. $3\frac{1}{4}$ d. for Imprests standing out and unclear'd, is allow'd, by the Navy-board, upon his ultimate Leidger.

3. The Articles of 139591 l. 4 s. 0 d. and 4682645 l. 8 s. $9\frac{3}{4}$ d. are the whole of what hath been by him Issued to Mr. Sturt and Mr. Philip Papillon, for the Service of the Victualling.

And as to the Balance of 8903 l. 3 s. $2\frac{1}{2}$ d. on this State, remaining due to be Accompted for, he has compar'd it with the Duplicates of the Leidgers kept by him, and thereby finds the Sum of 3800 l. being the Salary of himself and Instruments for the first Years Service, is not inserted

inserted in his Leidger, ending the 1st of April, 1690. deliver'd to the Auditor of the Imprests, but was allow'd in the Declaration of that Leidger; which being granted, will reduce the said Balance to 5103 l. 3 s. 2 $\frac{1}{4}$ d. from whence there is to be allow'd 45 l. 0 s. 2 d. being paid to Bills since his Leiders were received back from the Honourable the Commissioners of Accompts, and then the Balance remaining due to be Accompted for, will be, — 5058 l. 3 s. 0 $\frac{1}{4}$ d.

Whereof,

	l.	s.	d.	l.	s.	d.
Talley's, &c.	2669	01	08	5058	03	00
Money	2389	01	04	5058	03	00

Out of which there is due to Bills Assigned by the Navy-

Board, to sundry Persons, which are payable on Demand, 3331 l. 18 s. 06 d.

N. B. Remains for the Publick Service — 1726 l. 04 s. 06 d.

10 February,

1703.

ORFORD.

Reply.

" We thought proper in our State of his Lordships Accompts in the Discharge to mention the Payments unallow'd, which it is probable the Auditors of the Imprest upon their Passing his Lordships Accompts, will allow, tho' the Commissioners of the Navy did not, because they were not made by their Direction.

" His Lordship in his Answer to this Head of Imprests standing out and unclear'd, seems to mistake the Commissioners. We do not deny their being allowed in his Ultimate Leidger, but this being one Head of his Discharge, we thought fit so to Express it.

" As to the Sums of 139591 l. 4 s. and of 4682645 l. 8 s. 9 $\frac{1}{4}$ d. paid to Mr. Sturt and Mr. Papillon for the Service of the Victualling, We cannot think his Lordship is Discharged by Payments made to any of his own Instruments, for whom he is accompta-ble, till such time as those Accompts are passed.

" We know not but his Lordships Observation upon his Balance may appear right upon a farther Examination.

Godf. Copley.

W. Bromley.

Fr. Scobell.

William Drake.

R. Byerley.

F I N I S.

— ad hanc postea etiam ad ipsam regiam. I. id ut horum
huiusmodi resumere videlicet deinceps regia. I. ut in hanc regiam
ad hanc postea etiam ad ipsam regiam. I. id ut horum
huiusmodi resumere videlicet deinceps regia. I. id ut horum

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"Local Government Board, and the County Councils. We will then,
"allow the local authorities to do what they can do, and let the
"Government do what it can do. We will then have a
"good deal more to do, but we will have done a great deal.
"We may not be able to do all that we want to do, but we
"will have done a great deal more than we did before."

“*Die gesamte Ausbildung ist ein Prozess der Orientierung an den Bedürfnissen des Kindes und seiner Eltern.*”

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